

SUBJECT: Appropriation to the Board of Tax Assessor Examiners

COMMITTEE: Ways and Means: favorable, with amendments

VOTE: 13 ayes--Davis, Schlueter, Browder, Berlanga, Bock,  
T. Garcia, Grant, Harrison, G. Hill, Jackson,  
Peveto, Sharp, Wright

0 nay

0 present, not voting

0 absent

WITNESSES: NONE

DIGEST: This bill appropriates \$50,000 to the Board of Tax Assessor Examiners for the current biennium. The money can be used only to contract with the School Tax Assessment Practices Board to administer the Assessors Registration and Professional Certification Act. The money comes from fees deposited in the Assessors Registration Fund.

■ PRO: The Tax Assessor Examiners Board needs this money to carry out its job. The Legislature inadvertently failed to appropriate any money to the board when it was created; the board has had to operate without its own staff or operating budget. Without funding, the board cannot carry out the registration, certification, and educational requirements of the law which created it.

Contracting with the STAPB will prevent duplication of effort between the two agencies. Combining the two will lead to a more equitable property tax administration system.

CON: The Tax Assessor Examiners Board should not have to contract with the STAPB to administer its responsibilities. It needs to use the funds itself to hire a staff and buy office supplies so that the appointed board members do not have to do staff and clerical work.

The Board of Tax Assessor Examiners and the STAPB do not have the same functions; they need to remain separate. The STAPB is concerned only with school districts while the Board of Tax Assessor Examiners deals with all assessors in Texas.

COMMENTARY: SB 127 as originally introduced appropriated all funds in the Assessors Registration Fund to the Board of Tax Assessor Examiners for the remainder of this biennium. The committee added two amendments. The first limits the appropriation to \$50,000. The second says the money is to be used to contract with the STAPB to administer the Assessors Registration and Professional Certification Act. The House sponsor of the bill is opposed to the second amendment and intends to attempt to table it.

The 65th Legislature passed SB 87, creating the Board of Tax Assessor Examiners, but failed to fund it. The board is currently being funded through contracts under the provisions of VACS 4351b. This article allows the Comptroller to pay claims when no appropriation for an agency exists. The amount of any claim is limited to \$10,000 per claimant each biennium. Since its creation the Board of Tax Assessor Examiners has spent \$6,925.56 for reimbursement of board members' expenses, office supplies, and printing. This money has been paid out of the Assessors Registration Fund under Article 4351b. The fund has a current balance of approximately \$104,000; board members expect a balance of approximately \$145,000 at the end of this fiscal year.

The board requested \$244,438 in appropriations for the upcoming biennium. This amount included money for five full-time employees and per diem expenses of board members. The LBB recommended \$241,168, of which all but the per diem money of \$17,664 was to go for contracting with the STAPB.